underpayments, we may take one or more of the following actions:

- (a) Start a legal action against you;
- (b) Report you to the Internal Revenue Service;
- (c) Report you to State agencies responsible for taxation;
  - (d) Report you to credit bureaus;
- (e) Refer you to collection agencies; or
- (f) Take some other appropriate action against you.

[73 FR 67633, Nov. 14, 2008]

# PART 872—MONEYS AVAILABLE TO ELIGIBLE STATES AND INDIAN TRIBES

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AUTHORITY: 30 U.S.C. 1201 et seq.

Source: 73 FR 67634, Nov. 14, 2008, unless otherwise noted.

#### §872.1 What does this Part do?

This Part sets forth procedures and general responsibilities for managing funds received under Title IV of the Surface Mining Control and Reclamation Act of 1977, as amended.

#### § 872.5 Definitions.

As used in this Part-

Allocate means to identify moneys in our records at the time they are received by the Fund. The allocation process identifies moneys in the Fund by the type of funds collected, including the specific State or Indian tribal share.

Award means to approve our grant agreement authorizing you to draw down and expend program funds.

Distribute means to annually assign funds to a specific State or Indian tribe. After distribution, funds are available for award in a grant to that specific State or Indian tribe.

Indian Abandoned Mine Reclamation Fund or Indian Fund means a separate fund that an Indian tribe established to account for moneys we award under Parts 885 or 886 of this chapter or other moneys these regulations authorize to be deposited in the Indian Fund.

Reclamation plan or State reclamation plan means a plan that a State or Indian tribe submitted and that we approved under section 405 of SMCRA and Part 884 of this chapter.

State Abandoned Mine Reclamation Fund or State Fund means a separate fund that a State established to account for moneys we award under Parts 885 or 886 of this chapter or other moneys these regulations authorize to be deposited in the State Fund.

#### §872.10 Information collection.

In accordance with 44 U.S.C. 3501 et seq., the Office of Management and

#### §872.11

Budget (OMB) has approved the information collection requirements of Part 872 and assigned it control number 1029–0054. The information is used to determine whether States and Indian tribes will be granted funds for reclamation activities. States and Indian tribes must respond to obtain a benefit in accordance with SMCRA. A Federal agency may not conduct or sponsor, and you are not required to respond to, a collection of information unless it displays a currently valid OMB control number.

### §872.11 Where do moneys in the Fund come from?

Revenue to the Fund includes—

- (a) Reclamation fees we collect under section 402 of SMCRA and Part 870 of this chapter;
- (b) Amounts we collect from charges for use of land acquired or reclaimed with moneys from the Fund under Part 879 of this chapter;
- (c) Moneys we recover through satisfaction of liens filed against privately owned lands reclaimed with moneys from the Fund under Part 882 of this chapter;
- (d) Moneys we recover from the sale of lands acquired with moneys from the Fund or by donation;
- (e) Moneys donated to us for the purpose of abandoned mine land reclamation; and
- (f) Interest and any other income earned from investment of the Fund. We will credit interest and other income only to the Secretary's share.

## § 872.12 Where do moneys distributed from the Fund and other sources go?

- (a) Each State or Indian tribe with an approved reclamation plan must establish an account to be known as a State or Indian Abandoned Mine Reclamation Fund. These funds will be managed in accordance with the OMB Circular A-102.
- (b) Revenue for the State and Indian Abandoned Mine Reclamation Funds will include—
- (1) Amounts we granted for purposes of conducting the approved reclamation plan;
- (2) Moneys collected from charges for uses of land acquired or reclaimed with

moneys from the State or Indian Abandoned Mine Reclamation Fund under Part 879 of this chapter;

- (3) Moneys recovered through the satisfaction of liens filed against privately owned lands;
- (4) Moneys the State or Indian tribe recovered from the sale of lands acquired under Title IV of SMCRA; and
- (5) Such other moneys as the State or Indian tribe decides should be deposited in the State or Indian Abandoned Mine Reclamation Fund for use in carrying out the approved reclamation program.
- (c) Moneys deposited in State or Indian Abandoned Mine Reclamation Funds must be used to carry out the reclamation plan approved under Part 884 of this chapter and projects approved under §886.27 of this chapter.

## § 872.13 What moneys does OSM distribute each year?

- (a) Under Title IV of SMCRA, each Federal fiscal year we must distribute to you, the States and Indian tribes with approved reclamation plans, the moneys listed in this section. We distribute all Fund moneys and other moneys from the Treasury that have been designated for mandatory distribution. We provide information to you showing how we calculated your distribution. We distribute the following moneys:
- (1) State share funds to uncertified States as described in §872.14;
- (2) Tribal share funds to uncertified Indian tribes as described in §872.17;
- (3) Historic coal funds to uncertified States and Indian tribes as described in §872.21;
- (4) Minimum program make up funds to eligible uncertified States and Indian tribes as described in §872.26;
- (5) Prior balance replacement funds to certified and uncertified States and Indian tribes as described in §872.29; and
- (6) Certified in lieu funds to certified States and Indian tribes as described in §872.32.
- (b) We calculate annual fee collections for coal produced in the previous Federal fiscal year on a net cash basis. This means that we use collections that are paid for the current Federal fiscal year to adjust fees that were